

SCOPE

We have audited the basic financial statements of Carter County as of and for the year ended June 30, 2022.

To see the full annual financial report visit:

<https://comptroller.tn.gov/content/dam/cot/la/documents/county/2022/FY22CarterAFR.pdf>

RESULTS

Our audit resulted in 11 findings and recommendations, which we have reviewed with Carter County management. Detailed findings, recommendations, and management's responses are included in the Single Audit section of this report.

FINDINGS BY OFFICE

The following are summaries of the audit findings:

Office of Finance Director

- The accounting records for various funds had not been properly maintained.
- The county had deficiencies in budget operations.
- Deficiencies were noted in the posting of journal entries.
- Deficiencies were noted in the maintenance of capital asset records.
- The office had purchasing deficiencies.
- The School Federal Projects and Other Education Special Revenue funds had fund deficits at June 30, 2022.

Offices of Solid Waste Department and Director of Schools

- The Carter County Solid Waste and School Transportation Departments are currently being investigated.

Office of Solid Waste Department

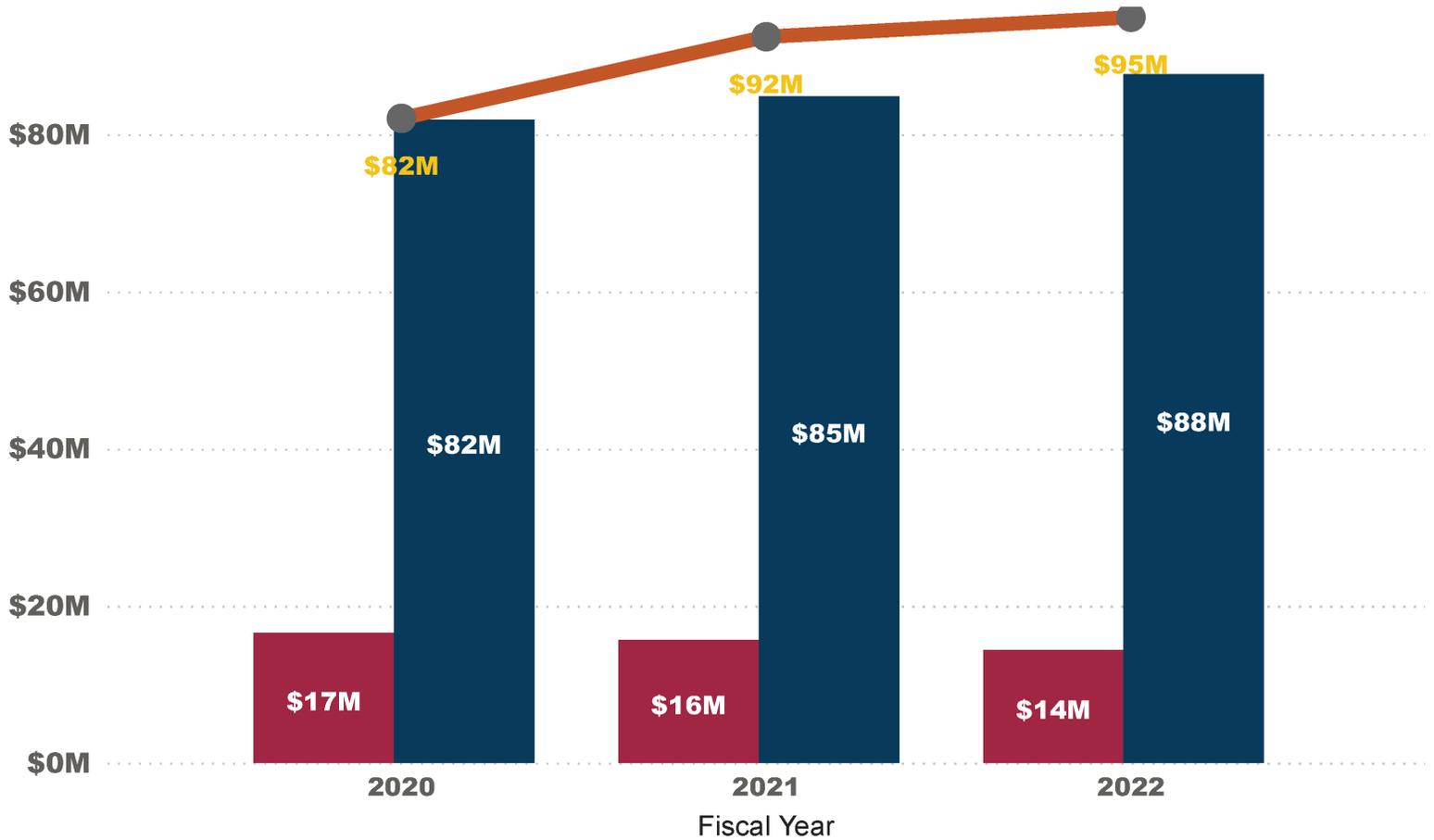
- The department had accounting deficiencies.
- The Solid Waste Office had deficiencies in computer system backup procedures.
- The Solid Waste Office did not review its software audit logs.

Office of Sheriff - Former Sheriff Dexter Lunceford

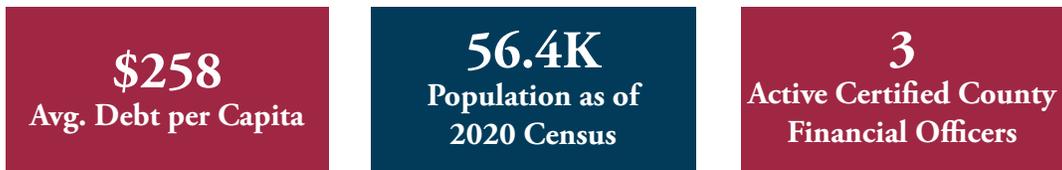
- The sheriff did not obtain a letter of agreement or court degree to authorize deputy hires.

DATA SNAPSHOT

● Total Debt ● Total Expenditures ● Total Revenues



CARTER COUNTY DEMOGRAPHICS • FY 2022



To see the Transparency and Accountability for Governments in Tennessee (TAG) page, please visit:

<https://tncot.cc/tag>

